

<b>EMPLOYMENT AND TRAINING ADMINISTRATION ADVISORY SYSTEM U.S. DEPARTMENT OF LABOR Washington, D.C. 20210</b>	<b>CLASSIFICATION</b> Financial Reporting
	<b>CORRESPONDENCE SYMBOL</b> OMAS/OGM
	<b>DATE</b> February 8, 2013

**ADVISORY:** TRAINING AND EMPLOYMENT GUIDANCE LETTER NO. 13-12

**TO:** STATE WORKFORCE AGENCIES  
STATE WORKFORCE ADMINISTRATORS  
STATE WORKFORCE LIAISONS  
STATE AND LOCAL WORKFORCE INVESTMENT BOARDS  
ALL DIRECT ETA GRANT RECIPIENTS

**FROM:** JANE OATES  
Assistant Secretary 

**SUBJECT:** ETA-9130 Quarterly U.S. Department of Labor (DOL) Employment and Training Administration Financial Report Instructions

**1. Purpose.** To provide information and additional guidance about the ETA-9130 Financial Report (9130). This TEGL should be used as a supplemental resource to 9130 financial reporting. The 9130 reporting instructions are the primary sources for detailed instructions to complete the forms. Therefore, this TEGL does not contain information about all sections or line items on the 9130; rather it only covers areas where additional clarification or guidance will help ensure consistent and accurate financial reporting.

## **2. References.**

- OMB Approval Number 1205-0461, U.S. DOL ETA Financial Report;
- Notice of Implementation of Federal Financial Report ETA-9130 dated August 21, 2007;
- Training and Employment Notice No. 12-07, *Implementation of New OMB Approved Form ETA 9130, U.S. DOL ETA FINANCIAL REPORT and online instructions updated July 8, 2008*;
- Workforce Investment Act of 1998 (WIA), Pub. Law 105-220, dated August 7, 1998;
- TAA Extension Act of 2011 signed October 21, 2011;
- Training and Employment Guidance Letter (TEGL) No. 28-10, *Federal Financial Management and Reporting Definitions*;
- 29 CFR parts 95 and 97; and
- One Stop Comprehensive Financial Management Technical Assistance Guide Part II

**3. Background.** The 9130 has been used by ETA for grantee financial reporting for the past five years. It was first approved by OMB in 2006 and ETA has used the 9130 form since October 1, 2007; the 9130 was renewed without change on November 3, 2009. On December 31, 2012, OMB again approved ETA's request for an extension without substantive changes. The form itself remains the same; however, ETA made changes to its instructions in order to clarify

<b>RESCISSIONS</b> None	<b>EXPIRATION DATE</b> Continuing
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common areas of confusion or inconsistencies in reporting that were identified in a 2011 assessment of 9130 reporting. Additionally, ETA regional staff who work with grantees and review 9130 reports proposed enhancements to the instructions. In updating the instructions, ETA included additional information to help grantees report accurately by requiring uniform definitions and reporting methodology.

#### **4. Financial Reporting Process and Requirements**

The following clarifications correspond to and provide additional guidance on the line item instructions that accompany the 9130. This TEGL should be used in addition to, not in place of, the existing 9130 instructions.

##### **A. Password and PIN Assignments**

ETA requires all grant recipients to submit the 9130 form electronically through an on-line reporting system. Recipients are issued a password and a PIN to enable reporting via the on-line reporting system. Passwords and PINs should be obtained immediately upon receipt of the grant award. **A request for a password and PIN must be submitted via e-mail to**

**ETApasword.pin@dol.gov or by fax at (202)693-3362.** The passwords and PINs are sent to the primary contact via e-mail. The Financial Report Access Document can be found at: [www.doleta.gov/grants/financial\\_reporting.cfm](http://www.doleta.gov/grants/financial_reporting.cfm).

Grantees must ensure that the certifying official's information remains current and correct. To request changes to the signatory/certifying official, you must send an e-mail to

**ETApasword.pin@dol.gov** with all grant agreement numbers (affected by the change), grant recipient name, primary contact name, contact phone number, contact e-mail address, and contact fax number. (Please indicate in the change request if the request is a name change only or a new password and pin is needed.)

##### **B. Report submission is a three step process:**

1. **DATA ENTRY** – the *Secondary Contact* person, designated by the grantee organization, is responsible for entering the required data on the 9130, using the password.
2. **DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in the grantee organization, is responsible for certifying the accuracy of the data by entering the PIN.
3. **DATA ACCEPTANCE** – ETA is responsible for reviewing the certified 9130, communicating with the grantee as necessary, and accepting the report within 10 working days. If a modification is required, the certification and acceptance processes must be repeated. **(ETA acceptance of the 9130 is very important because accepted amounts are reported to Congress as evidence of a grant's financial performance.**
  - a. **DATA REJECT** – If there is an ETA data rejection, a reason for the rejection must be entered in the "Remarks" section of the 9130 by the reviewer. The reviewer must notify the grantee regarding the 9130 rejection. The grantee revises the 9130 from the information provided by the reviewer in the "Remarks" section. The grantee re-certifies and re-submits the 9130 for acceptance.

##### **C. Reporting Requirements**

All quarterly reports must be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. A report must be submitted for each subaccount listed in the award document. All financial data must be reported **cumulatively from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.



The reporting quarter end dates are: March 31, June 30, September 30, and December 31.  
The reporting due dates are: May 15, August 14, November 14, and February 14.

**Note:** The quarter in which quarterly financial reporting begins is based on the effective date listed on the award document and/or notice of obligation.

**Examples:**

<u>Award/NOO Effective Date</u>	<u>Award/NOO Date Signed</u>	<u>Initial Reporting Quarter</u>
1/1/2012	1/1/2012	3/31/2012
3/31/2012	3/31/2012	3/31/2012
10/1/2010	1/1/2012	12/31/2010

Quarterly financial reports are locked once ETA has accepted two consecutive quarters. Once reports are locked, additional adjustments can be made only in extremely limited circumstances. The reports are cumulative, so any minor adjustments should be made to the next submitted report with an explanation for the change in Section 12 Remarks. If any adjustments to previously locked reports are **necessary** (for example a rescission or to resolve an audit finding), a written justification requesting the report be unlocked must be e-mailed to the grantee's Federal Project Officer (FPO), then forwarded to the Policy and Reporting Unit in the Division of Policy, Review and Resolution for approval.

At the close of the grant, two reports will be submitted: a final quarter 9130 and a closeout 9130 report. **A final quarter 9130 is required at the completion of the quarter encompassing the grant period of performance (POP).** The on-line reporting system **will not** generate additional quarterly 9130 reports after the quarter encompassing the grant POP. The final quarterly 9130 must be indicated by selecting "YES" in Item 6, Final Report.

**Examples:** Grant award expires 2/15/2012 final reporting quarter 3/31/2012  
Grant award expires 3/31/2012 final reporting quarter 3/31/2012

**A final financial closeout report** is required to be submitted *no later than 90 calendar days* after the grant POP. **The closeout report, U.S. DOL ETA Financial Report Closeout (Closeout 9130),** is separate from (and in addition to) the final quarter 9130 and becomes accessible online after submission of the final quarter 9130. (The closeout report does not need to be completed until the grant closeout process begins.) The Closeout 9130 can be accessed via the "Closeout" link in Item 6 after selecting "YES" in Item 6, Final Report and entering the PIN for certification.

Contact your FPO for assistance with completing the reports. Closeout cost report questions should be directed to the Closeout Specialist assigned to the award. Technical Assistance with the on-line reporting system should be directed to the Grantee Reporting System helpdesk at: [appsupport.egrants@dol.gov](mailto:appsupport.egrants@dol.gov).

**D. Reporting Line Items for Basic 9130 and Non WIA Reports to Include Employment Service, Unemployment Insurance, Indian and Native American, Older Workers (SCSEP), Migrant and Seasonal Farmworkers and Trade Adjustment Assistance Programs (See Section E for WIA Specific Guidance)**

This section of the TEGL provides additional information and guidance for the Basic 9130 Report as well as for the non-WIA funded programs reporting line items. This document should



be used as an additional resource along with the 9130 instructions, appropriate program rules and regulations, and/or grant award terms and conditions for specific reporting guidelines.

**10a Cash Receipts:** For direct recipients, this field is pre-populated with data from the Payment Management System (PMS) and represents cumulative quarter-end drawdown records associated with the assigned grant/ subaccount identified on the financial report. This amount will coincide with cumulative drawdowns “posted” in PMS through the end of the quarter.

**10b Cash Disbursements:** This entry is the cumulative amount of the Federal portion of cash disbursed from the cash receipts identified on line 10a as of the reporting period end date. This amount must reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses charged to the award, and the amount of cash advances and payments made to subgrantees and subcontractors. The cash disbursements reported must include all or a portion of the cash receipts reflected and can never be greater than the pre-populated cash receipts amount on line 10a. Also, the entry for cash disbursements can never be greater than the Federal share of expenditures entered on line 10e.

At the grantee level, the term disbursement means the transfer of funds from the grantee to a subgrantee or other payee, commonly by: cash, check, voucher, or credit card payment. Examples of disbursements at the Federal level are on-line transfers to grantees through the HHS-PMS system. Disbursements at the grantee level include electronic transfers of cash to a subgrantee organization and payments to vendors for goods and services.

**10c Cash on Hand:** This line item is an automatically calculated field, line 10a minus line 10b. The cash on hand amount should represent immediate cash needs. Cash on hand is the amount remaining after cash disbursement, reflected on line 10b. In accordance with Department of Treasury regulation Circular 1084 issued under 5 U.S.C. 301 and 31 U.S.C. 484, 492(a), 492(c), and 1002, Federal cash must be drawn solely to accommodate your immediate needs on an “as needed” basis only. In accordance with 29 CFR Section 95.21(b)(5) and 29 CFR Section 97.20(b)(7), grantees must minimize the amount of time between drawdowns and disbursements. A good business practice for grantees is to limit cash on hand to no more than three days worth at any given time. An explanation for the excess cash on hand amount should be provided in Section 12 Remarks. For example, funds were drawn on Friday for payroll on Monday and the reporting period closed on Friday.

**10d Total Federal Funds Authorized:** This amount is pre-populated for all grant awards except WIA formula funded awards. This entry should agree with the grant award amount and subaccount specified in the official grant award document. Discrepancies must be corrected by the grant officer. Notify your FPO should you see a discrepancy.

**10e Federal Share of Expenditures:** Under 20 CFR 667.300 (c)(3), ETA requires that expenditures be reported on an accrual basis. 29 CFR 95.2 and 29 CFR 97.3 define accrued expenditures as “charges incurred by the grantee during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.” The Federal Share of Expenditures (line 10e) can never be greater than the Total Federal Funds Authorized (line 10d). **If the Federal Share of Expenditures is less than the previous period cumulative amount, an explanation for the reduced expenditures should be provided in Section 12, Remarks.**



The 9130 reports are cumulative, therefore this entry should represent the total amount of accrued expenditures (cash disbursements plus accruals) for charges incurred by the grantee for allowable grant activities during a given period. The total amount of expenditures reported on line 10e should generally exceed (because of the amount of accruals), and should not be less than, the amount of cash disbursements reported on line 10b. If ETA reviewers observe that line 10e (expenditures) and 10b (disbursements) are consistently the same, it is an indication that the grantee is not reporting on an accrual basis.

Examples of expenditures that are to be reported to ETA include: (a) costs of goods (e.g. office supplies) and services (e.g. accounting) which have been received; (b) the salaries and benefits earned by employees for work performed or leave taken, whether or not the payroll checks have been issued; and (c) the cost of services received by clients/participants, such as child care or transportation, for which the grantee has a legal requirement to pay. Some training costs can be reported as accrued expenditures when the training has been received by enrolled participants. For more detail on accrued expenditures, please reference: <http://wdr.doleta.gov/directives/attach/TEGL/TEGL28-10ACC.pdf>. Additionally, online training reporting accrued expenditures (accrual accounting) is available at: <http://etareporting.workforce3one.org>.

**10f Total Administrative Expenditures:** Refer to the appropriate program rules and regulations and/or grant award terms and conditions for specific definitions and/or limitations on administrative costs.

**10g Federal Share of Unliquidated Obligations:** For reports prepared on an accrual basis, an unliquidated obligation is defined as the amount of obligations incurred by the grantee for which an outlay has not been recorded. (in 29 CFR 97.3 and 29 CFR 95.2) Therefore, this entry should represent obligations incurred by the grantee for which a disbursement has not been recorded as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subgrantees and subcontractors. On the closeout 9130, this line item should be zero. **Do not include** any amount on line 10g that has been reported on Federal Share of Expenditures (line 10e) or Total Administrative Expenditures (line 10f). **Do not include** any amount on line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.

An obligation, as defined in 29 CFR 97.3 and 29 CFR 95.2, is the “amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.” In sum, obligation is a term that references actions where a legal commitment to pay exists. The obligation may occur at the time the services are rendered, or before services are rendered when a binding agreement has been entered into.

Examples of obligations or legal commitments include subgrant agreements, purchase orders, or cash disbursements. Obligations are not: projected staff time, future or projected rent payments, future or projected training, or items that are budgeted during the period of the grant award. In sum, obligations are not plans, budgets, or encumbrances.

For more information on the definition of obligations and examples, please refer to TEGL 28-10: Federal Financial Management and Reporting Definitions at: <http://wdr.doleta.gov/directives/attach/TEGL/TEGL28-10ACC.pdf>



**10j Total Recipient Share Required:** The data reported on this line is the total amount of non-Federal funds (Match) required during the period of performance of the grant to support the objectives of the subject award as part of a requirement for matching.

Match, as applicable to ETA grant programs, is discussed in DOL's Uniform Administrative Requirements. 29 CFR 97.24 and 29 CFR 95.23 state that match is additional non-Federal resources expended to further the grant objectives. Match may be required either by statute or within the grant agreement as a condition of funding. All matching funds must be spent on allowable grant activities and in accordance with the cost principles. The grantee cannot claim a cost as both an allowable cost (to be reimbursed from grant funds) and as a match expenditure. Match must be expended within the grant period of performance.

For more information on the definitions of match and leveraged resources and examples, please refer to the *One Stop Comprehensive Financial Management Technical Assistance Guide Part II* at: [http://www.doleta.gov/grants/pdf/TAG\\_PartII\\_July2011.pdf](http://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf). Additional online training regarding reporting of match and leveraged resources is available on <http://etareporting.workforce3one.org>.

**10k Recipient Share of Expenditures:** This entry shows a certain category of non-Federal funds expended by the recipient organization for the purposes or activities of the grant. Such expenditures must occur within the grant's period of performance. Recipient share must meet the same definition as "match," though the recipient share does not have to be required by statute or within the grant agreement. There are two types of recipient share expenditures reported on line 10k: match and other non-Federal leveraged resources. To be reported on this line, the expenditures must be those which could otherwise have been paid for out of subject grant funds.

There are two types of match expenditures: cash and third party in-kind contributions. Cash match reflects additional funds or services (allowable costs) provided and paid for by the grantee and/or any subgrantee from non-Federal funds that are in support of grant objectives and outcomes. Cash match includes unreimbursed allowable indirect costs. The value of the cash match is the actual costs incurred as reflected in the grantee's accounting system.

In order to qualify as match, the costs cannot have been paid from Federal funds, not been charged to program income or used to match other Federal match requirements, nor have been for costs that are unallowable under grant regulations.

Third party in-kind contributions are the products, space or services provided by a third-party organization, and not paid for by the grantee or a subgrantee, but which would represent allowable costs if paid for with grant funds. These contributions must support allowable grant activity and outcomes. The rules that apply to determining the valuation of in-kind contribution are found in the regulations at 29 CFR 97.24(b) (7) and 95.23(c-h).

For more information on the definitions of match and leveraged resources and examples, please refer to the *One Stop Comprehensive Financial Management Technical Assistance Guide Part II* at: [http://www.doleta.gov/grants/pdf/TAG\\_PartII\\_July2011.pdf](http://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf)

**Section 11, Additional Expenditure Data Required:** Refer to the appropriate program rules and regulations and/or grant award terms and conditions for specific reporting guidelines.

**Section 12, Remarks:** Enter any explanations deemed necessary by the grantee or information required by DOL ETA. **(This section supports transactions entered on lines identified in sections 10 and 11)**

For the **Employment Services program**, grantees are required to continue to break out the total expenditures reported on Line 10e: by 7(a) – 90% and 7 (b) – 10% expenditures, per the Wagner-Peyser Act of 1933, as amended by the Workforce Investment Act of 1998 requirements in Section 12, Remarks.

## **E. Reporting Line Items for WIA Specific Reports**

This section of the TEGL provides reporting instructions specific to the WIA formula funded programs reporting line items. Lines that are not listed below will follow the guidance in the preceding section D (Basic 9130) as well as the 9130 instructions.

For some line items, the 9130 instructions for WIA formula reporting are different than the non-WIA reporting. Additionally, the WIA 9130's contain a required section for WIA formula specific reporting. To prevent confusion between state and local reports, the following sections are divided into two parts: WIA State Reporting and WIA Local Reporting. It is important to note that, in the case of WIA formula reporting, this document should be used as an additional resource along with the 9130 instructions, appropriate program rules and regulations, and/or grant award terms and conditions for specific reporting guidelines).

For the purposes of this section, General Definitions are as follows:

Subaccount:	Each of the three funding streams of WIA (Adult, Dislocated Worker (DW), and Youth)
Component of Subaccount:	Allocation of subaccounts made by States to State and Local Adult, State and Local DW, State Rapid Response (RR) and State and Local Youth

### **WIA Statewide Reports (including WIA Statewide Adult, Statewide DW, Statewide RR and Statewide Youth)**

**10a Cash Receipts:** This entry must be the cumulative quarter-end cash received from the PMS for the Statewide Adult, Statewide DW, Statewide RR or Statewide Youth component piece of the specified subaccount identified in Item 2 of the ETA-9130 Financial Status Report. This amount, when added to cash receipts of related subaccounts, must agree with cumulative drawdowns “posted” in the PMS through the end of the reporting period. Cash receipts reported should correspond to payments for allowable Statewide Adult, Statewide DW, Statewide RR or Statewide Youth costs (and allowable advances to local areas, subgrantees and subcontractors) associated with the funding authority entered on line 10d Total Federal Funds Authorized.

**10d Total Federal Funds Authorized:** This entry for WIA must include the total amount of Statewide funds by subaccount retained at the state level and cannot exceed approved funding levels for the Adult, DW or Youth funding stream allotments in the first two years of a Program Year of funding. After the first 2 years, the recapture of Local Adult, Local DW and Local Youth funds to be used for allowable statewide activities should be reflected as an increase in this entry.



A corresponding reduction should also be made to the Local Adult, Local DW and Local Youth 9130 reports on line 10d. The sum of line 10d for all subaccount components (statewide and local reports) identified in item 2 must equal the cumulative obligation of the subaccount indicated on the Notice(s) of Obligation (NOOs).

*The **Statewide Rapid Response Report*** is one of three component pieces of the DW program. The Total Funds Authorized (line 10d) entry on this form plus the 10d entries on the Statewide DW and Local DW must equal the cumulative obligation indicated on the NOO.

**10f Total Administrative Expenditures:** Enter the cumulative amount of accrued expenditures charged to the Adult, DW or Youth statewide subaccount for administrative activities. Up to 5% of the Adult, DW or Youth funds available, are for the costs of administration. This is part of the up to 15% of the *total* Adult, DW or Youth funds retained at the state level for statewide activities. 20 CFR 667.210 states that the five percent (5%) of the amount allotted that may be reserved for Statewide administrative costs needs to be allocated back to the individual funding streams. However, the funds reported must not exceed the 5% limit under WIA. For WIA grants, more information on what constitute administrative costs can be found at 20 CFR 667.220.

**10j Total Recipient Share Required:** There is no statutory requirement for match under WIA; therefore line 10j will always be zero.

**10k Recipient Share of Expenditures:** Include on line 10k all costs of the grant recipient and/or subgrantees as well as all third party in-kind contributions that would qualify as match but are in excess of the match requirement, which is zero (\$0.00) dollars for WIA Adult, DW and Youth formula programs. Non-Federal funds expended for the purposes or activities of the grant that would not count as match **cannot** be reported on this line item, but should be included in the quarterly progress report. (Refer to the WIA program rules and regulations and/or grant award terms and conditions for specific definitions for financial reporting requirements).

#### **WIA Local Reports (including WIA Local Adult, WIA Local DW and WIA Local Youth)**

**10a Cash Receipts:** Cash receipts reported should reflect the **state's receipt of cash** disbursed to local areas to pay for allowable Local Adult, Local DW or Local Youth costs associated with the funding authority identified on Total Federal Funds Authorized (line 10d). This entry is the cumulative quarter-end cash received from the Payment Management System (PMS) for the Local Adult, Local DW or Local Youth component piece of the subaccount identified in Item 2. This amount, when added to cash receipts of related subaccounts, must agree with cumulative drawdowns "posted" in the PMS through the end of the reporting period.

**10b Cash Disbursements:** Enter the cumulative amount of federally-funded **cash disbursed to the local areas from the cash received by the State, as identified on line 10a of the local report form**, as of the reporting period end date. The cash disbursements reported **can never be greater than the entry of cash receipts on line 10a of the local reporting forms**.

**10d Total Federal Funds Authorized:** This entry should reflect the total amount of funds allocated by the state to Local Adult, Local DW or Local Youth components. After the first two years of a Program Year of funding, any unspent Local Adult, Local DW or Local Youth funds returned by the state and used for statewide activities should be reflected by a decrease in this entry. A corresponding increase should be made to line 10d of the Statewide Adult, Statewide



DW or Statewide Youth submission. (Unspent Local Adult, Local DW or Local Youth funds returned from local areas and redistributed to other local areas will precipitate no change to this line item.)

**10e Federal Share of Expenditures:** This entry represents the aggregate of accrued expenditures (cash disbursements plus accruals) incurred for allowable Local Adult, Local DW or Local Youth program activities. The local area expenditures are aggregated by the state and reported on line 10e. The total amount of expenditures reported on line 10e should generally exceed (because of the amount of accruals), and should not be less than, the amount of cash disbursements reported on line 10b.

**10f Total Administrative Expenditures:** This entry should include the aggregate of accrued expenditures (cash disbursements plus accruals) incurred for allowable administrative activities at the local level for which administrative costs must be reported (20 CFR 667.220) and then aggregated by the state. Because 10% of the *total* Adult, DW, and Youth funds available for expenditure by the local areas may be expended on administration (without regard to funding source), the funds may be allocable to Local Adult, Local DW or Local Youth activities.

**10g Federal Share of Unliquidated Obligations:** Line 10g represents obligations incurred against local area Adult, DW or Youth funds, for which an accrued expenditure has not yet been recorded or an outlay/disbursement made in the local entities' official accounting records. **States should not record the annual amount allotted to each local area as an obligation on this report.**

**This amount should include the *unexpended* portion of local awards to subgrantees and subcontractors.** On the final 9130, this line item should be zero. **Do not include** any amount on line 10g that has been reported on line 10e or 10f. **Do not include** any amount on line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.

#### **Website and E-Mail Resource Links**

**Password and pin requests e-mail address:** [ETApasword.pin@dol.gov](mailto:ETApasword.pin@dol.gov)

**Financial Report Access Document:** [www.doleta.gov/grants/financial\\_reporting.cfm](http://www.doleta.gov/grants/financial_reporting.cfm)

**Grantee Reporting System helpdesk:** [appsupport.egrants@dol.gov](mailto:appsupport.egrants@dol.gov)

**TEGL 28-10:** [TEGL 28-10: Federal Financial Management and Reporting Definitions at: http://wdr.doleta.gov/directives/attach/TEGL/TEGL28-10ACC.pdf](http://wdr.doleta.gov/directives/attach/TEGL/TEGL28-10ACC.pdf)

**Online training on accrual accounting:** <http://etareporting.workforce3one.org>

**One Stop Comprehensive Financial Management Technical Assistance Guide Part II:** [http://www.doleta.gov/grants/pdf/TAG\\_PartII\\_July2011.pdf](http://www.doleta.gov/grants/pdf/TAG_PartII_July2011.pdf)

**5. Action Requested.** Please disseminate to staff responsible for financial management and reporting of ETA grants and cooperative agreements.

**6. Inquiries.** Questions regarding this guidance should be directed to the appropriate Regional Office.

**7. Attachment(s).** ETA Form 9130 and instructions.



**U.S. DOL ETA FINANCIAL REPORT**

(Follow instructions on the back)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by DOL		OMB Approval No 1205-0461  Expires 12/31/2015	
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number		6. Final Report  <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Basis of Accounting  <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)	
10. Transactions					Cumulative
<b>Federal Cash :</b>					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					
<b>Federal Expenditures and Unobligated Balance:</b>					
d. Total Federal funds authorized					
e. Federal share of expenditures					
f. Total administrative expenditures					
g. Federal share of unliquidated obligations					
h. Total Federal obligations (sum of lines e and g)					
i. Unobligated balance of Federal funds (line d minus h)					
<b>Recipient Share:</b>					
j. Total recipient share required					
k. Recipient share of expenditures					
l. Recipient share of unliquidated obligations					
m. Total recipient obligations (sum of lines k and l)					
n. Remaining recipient share to be provided (line j minus m)					
<b>Program Income:</b>					
o. Total Federal program income earned					
p. Program income expended in accordance with the addition method					
q. Unexpended program income (line o minus line p)					
<b>11. Additional expenditure data required</b>					
a. Other Federal funds expended					
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.					
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number and extension)	
				d. Email address	
b. Signature of Authorized Certifying Official				e. Date Report Submitted (Month, Day, Year)	
				14. Agency use only:	

Prescribed by OMB A-102 and A-110

Persons are not required to respond to this collection of information unless it displays a currently valid OMB number. Public reporting burden for this collection of information, which is required to obtain or retain benefits (PI 106-107, Sec 8), is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The reason for the collection of information is general program oversight, evaluation and performance assessment. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to ETA Office of Financial and Administrative Management, Rm N-4653, U.S. Department of Labor, Washington DC 20210.

## U.S. DOL ETA Financial Report Instructions

### (Basic Instructions for ETA – 9130)

#### Report Submission

- 1) The U.S. DOL/ETA requires all grant recipients to submit the U.S. DOL ETA Financial Report (FR) electronically through an on-line reporting system.
- 2) Recipients are issued a password and a PIN to enable reporting via the on-line reporting system at [www.etareports.doleta.gov](http://www.etareports.doleta.gov). Upon accessing the system, detailed on-line reporting instructions are provided.
- 3) Report submission is a three step process: **1. DATA ENTRY** – the *Secondary Contact* person, designated by the grantee organization, is responsible for entering the required data on the FR, using the password; **2. DATA CERTIFICATION** – the *Primary Contact* person, the designated authorized official in grantee organization, is responsible for certifying the accuracy of the data by entering the PIN; and **3. DATA ACCEPTANCE** – DOL/ETA is responsible for reviewing the certified FR, communicating with grantee as necessary, and accepting the report within 10 working days after report certification. If a modification is required, the certification and acceptance processes must be repeated.

#### Reporting Requirements

- 1) Submission of the FR is required on a quarterly basis. **Reporting quarter end dates shall correspond to the following calendar quarter end dates: March 31, June 30, September 30, and December 31.** A final quarter FR is required at the completion of the quarter encompassing the grant award end date, or at the completion of the quarter in which all funds have been expended, whichever comes first. The final quarterly FR must be indicated by selecting “YES” in Item 6, Final Report.
- 2) Quarterly reports, including the final quarter report, are required to be submitted ***no later than 45 calendar days*** after the end of each specified reporting period. **The reporting due dates are: May 15, August 14, November 14, and February 14.**
- 3) A closeout report is required to be submitted ***no later than 90 calendar days*** after the grant end date. The closeout report is separate from (and additional to) the final quarter report and becomes accessible on-line after submittal of the final quarter report. (The closeout report does not need to be completed until the grant closeout process begins.)
- 4) All financial data is required to be reported **cumulative from grant inception**, through the end of each reporting period. Expenditure data is required to be reported on an **accrual basis**.
- 5) A separate FR is required for each program and each fund source (subaccount) awarded to a grant recipient.
- 6) Both cash management and financial status information are required for all reports.

Assistance with completing the reports can be found primarily through your Federal Project Officer. Technical issues with the on-line reporting system should be directed to:  
[appsupport.egrants@dol.gov](mailto:appsupport.egrants@dol.gov).

Please ensure that the certifying official information contained in Items 13a -13d is correct. Any outdated information will delay transmission of the grant's closeout package and relevant information affecting the grant. To request a change in the signatory/certifying official, you must send an e-mail to [ETApasword.pin@dol.gov](mailto:ETApasword.pin@dol.gov).



## Line Item Instructions for the U.S. DOL ETA Financial Report

FFR Number	Reporting Item	Instructions
<b>Cover Information</b>		
1	Federal Agency and Organizational Element to Which Report is Submitted	“U.S. Department of Labor Employment & Training Administration.” PRE-ENTERED
2	Federal Grant or Other Identifying Number Assigned by Federal Agency	Grant number assigned for the award by DOL/ETA <b>and contained on the grant award document.</b> PRE-ENTERED
3	Recipient Organization	Name and complete address of recipient organization PRE-ENTERED
4a	DUNS Number	Recipient organization’s Data Universal Numbering System (DUNS) number or Central Contract Registry extended DUNS number. PRE-ENTERED
4b	EIN	Recipient organization’s Employer Identification Number (EIN). PRE-ENTERED
5	Recipient Account Number or Identifying Number	Enter the account number or any other identifying number assigned by the recipient to the grant award. <b>This number is strictly for the recipient’s use only and is not required by DOL/ETA.</b>
6	Final Report (Yes/No)	Select appropriate box. Check “Yes” only if this is the final quarter report for subject grant subaccount. For grants with multiple subaccounts, each subaccount may be indicated “final” at the time all funds in that subaccount are expended. However, the grant closeout will not occur until after the grant end date
7	Basis of Accounting (Accrual)	<p>Basis of Accounting is intended to read and be interpreted as <b>“Basis of Reporting”</b>.</p> <p><b>ACCRUAL</b> has been pre-entered on all reporting formats.</p> <p><b>DOL/ETA regulations require that all recipients report expenditures and program income on an accrual basis.</b> For accrual basis reporting, accrued expenditures are recorded when a requirement to pay is established.</p> <p><b>Note:</b> Recipients are not required to change their accounting systems to accommodate DOL/ETA requirements that differ from their underlying accounting practices. Instead, recipients must furnish the required accrual information based on available documentation and best estimates.</p>
8	Project/Grant Period, From: (Month, Day, Year)	The beginning date of the grant award as defined in the grant award document. PRE-ENTERED
	Project/Grant Period ,To: (Month, Day, Year)	The ending date of the grant award as defined in the grant award document, and the final date for which any <b>accrued expenditures</b> can be incurred under subject grant award. PRE-ENTERED.
9	Reporting Period End Date: (Month, Day, Year)	The last date of the quarter for which cumulative data is provided on subject FR. (Required reporting quarter end dates are contained in “Reporting Requirements” in first section of these instructions.) PRE-ENTERED

FFR Number	Reporting Item	Instructions
10	<b>Transactions</b>	<p>Enter cumulative amounts in the <b>Cumulative Column</b> for each line item requiring data entry, as of the reporting period end date. <b>NOTE: If any line item does NOT require data entry for a particular grant/program, a ZERO must be entered.</b></p> <p>Line items which will be automatically calculated are grayed out, and no data entry will be permitted by reporting entity.</p> <p>Cumulative data for current reporting quarter will become <b>Previous Period Column</b> in following quarter. <b>This Period</b> data will be automatically calculated. Use Section 12, Remarks, to provide any information deemed necessary to support/explain data provided in this section.</p>
<b>Federal Cash</b>		
10a	Cash Receipts	<p>This amount will be <b>PRE-ENTERED</b> to agree with DOL cumulative quarter-end drawdown records associated with this grant and the specific subaccount identified in Item 2. This amount should coincide with cumulative drawdowns 'posted' in the Payment Management System through the end of the quarter.</p> <p><i><b>This amount will be the same as the amount posted in the note above Item 10a which reads "DOL records reflect total quarter-end cumulative drawdowns of \$ for all components of this subaccount"</b></i></p> <p><i><b>NOTE:</b> For grant recipients operating on a reimbursement basis, this amount will NOT reflect cash utilized from other fund sources of the grantee organization to pay for subject grant activities, until such funds are drawn down under the subaccount specifically associated with this grant as identified in Item 2.</i></p> <p><b>HARD EDIT - Line 10a cannot exceed Line 10d</b></p>
10b	Cash Disbursements	<p>Enter the cumulative amount of <b>cash disbursed from the cash receipts identified on 10a</b>, as of the reporting period end date. The cash disbursements reported must be "all or a portion of" the cash receipts reflected on Item 10a.</p> <p>This entry should reflect the sum of actual cash disbursements for direct charges for goods and services, the amount of cash paid out for indirect expenses charged to the award, and the amount of cash advances and payments made to subrecipients and subcontractors.</p> <p><b>HARD EDIT - Line 10b cannot exceed Line 10a.</b></p> <p>SOFT EDIT - Line 10b should not exceed Line 10e.</p> <p><b>CAUTION:</b> Line 10e will typically be greater than Line 10b due to the inclusion of accruals, for which payment has not been made. If allowable advances made to sub-entities, cause Line 10b to exceed Line 10e, a valid explanation should be provided in Item 12, Remarks.</p> <p>SOFT EDIT - Line 10b for "This Period" should not be negative.</p> <p><b>CAUTION:</b> If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>



FFR Number	Reporting Item	Instructions
10c	Cash On Hand (Line 10a minus Line 10b)	<p>This is an automatic calculation, which is Line 10a minus Line 10b. The cash on hand amount should represent immediate cash needs. An explanation for the excess cash on hand amount should be provided in Section 12, Remarks.</p> <p><b>NOTE:</b> In accordance with Department of Treasury regulations, federal cash <b>MUST BE DRAWN SOLELY TO ACCOMMODATE YOUR IMMEDIATE NEEDS ON AN "AS NEEDED" BASIS ONLY.</b></p> <p><b>HARD EDIT - Line 10c must be equal to Line 10a minus Line 10b</b></p> <p><b>HARD EDIT - Line 10c cannot be negative.</b></p>
<b>Federal Expenditures and Unobligated Balance:</b>		
10d	Total Federal Funds Authorized	<p>This amount is pre-entered for all grants except WIA formula-funded. This entry should agree with the grant award amount specified in the official grant award document for this subaccount, as identified in Item 2. (Discrepancies must be identified by grantee and corrected, as necessary, by the grant officer.)</p>
10e	Federal Share of Expenditures	<p>Enter the cumulative amount of accrued expenditures for allowable costs associated with the funds authorized on Line 10d. Accrued expenditures are the sum of actual cash disbursements for direct charges for goods and services; the amount of indirect expenses charged to the award; <b>MINUS</b> any rebates, refunds, or other credits; <b>PLUS</b> the total costs of all goods and property received or services performed, <b>whether or not an invoice has been received or a cash payment has occurred.</b> Accrued expenditures are to be recorded in the reporting quarter in which they occur, regardless of when the related cash receipts and disbursements take place.</p> <p>Unless cash advances have been made to subrecipients, this entry will usually be greater than Line 10b, cash disbursements, because accruals (goods and services received but not yet paid for) must be included on this line item. In addition, recipients operating on a reimbursement basis must report all accrued expenditures (including cash disbursements for allowable grant activities) in the quarter in which they occur (no matter what source initially pays the costs.)</p> <p><b>HARD EDIT - Line 10e cannot exceed Line 10d.</b></p> <p><b>SOFT EDIT - Line 10e for "This Period" should not be negative.</b>  <b>CAUTION:</b> If entry for this line item is less than previous period cumulative amount, a valid explanation should be provided in Item 12, Remarks.</p>
10f	Total Administrative Expenditures	<p><b>An entry is <u>required</u> for this line item for all grants subject to an administrative cost limitation. (This line item is a portion of the amount reported on Line 10e.)</b></p> <p>Enter the cumulative amount of accrued expenditures for administrative activities. Administrative costs must be necessary and reasonable costs (direct and indirect) which are not related to the direct provision of services to participants, but relate to overall general administrative functions.</p>

FFR Number	Reporting Item	Instructions
		<p>Consult the appropriate program rules and regulations and/or grant award specifications for specific definitions and/or limitations on administrative costs. <i>Some grants may be identified in the grant agreement as exempt from breaking out administrative costs.</i></p> <p><b>If no data entry is required, a ZERO must be entered.</b></p>
10g	Federal Share of Unliquidated Obligations	<p>Enter any obligations for which an accrued expenditure has not yet been incurred, as of the reporting period end date.</p> <p>Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period. Obligations are legal requirements - not plans, budgets, or encumbrances. Examples of obligations or legal commitments include subgrant agreements, purchase orders, or cash disbursements. Obligations do not include such actions as projected staff time, future or projected rent payments, future or projected training, or items that are budgeted during the period of the grant award.</p> <p><b>NOTE:</b> For DOL/ETA grants, the only liquidation that can occur during closeout is the liquidation of accrued expenditures (NOT obligations) for goods and/or services received during the grant period.</p> <p><i>Do not include any amount on Line 10g that has been reported on Line 10e or 10f. Do not include any amount on Line 10g for a future commitment of funds/encumbrances (e.g., entire lease, budgeted salary costs) for which an obligation has not yet been incurred.</i></p>
10h	Total Federal Obligations	<p>This is an automatic calculation, which is the sum of Lines 10e and 10g.</p> <p><b>HARD EDIT – Line 10h must be equal to Line 10e plus Line 10g</b></p> <p><b>HARD EDIT - Line 10h cannot exceed Line 10d.</b></p>
10i	Unobligated Balance of Federal funds	<p>This is an automatic calculation, which is Line 10d minus Line Item 10h.</p> <p><b>HARD EDIT - Line 10i must be equal to Line 10d minus Line 10h</b></p>
<b>Recipient Share:</b>		
10j	Total Recipient Share Required	<p>Enter the total match requirement, if applicable. A match requirement will be listed in the grant award document and on the SF-424a, Section A, Column F “Non-Federal.”</p> <p><b>If there is no match requirement, a ZERO must be entered.</b></p>
10k	Recipient Share of Expenditures	<p>Enter any non-Federal funds expended, by recipient organization, for the purposes or activities of subject grant. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of subject grant funds. These expenditures should include both match and</p>



FFR Number	Reporting Item	Instructions
		<p>other non-Federal leveraged resources. The value of allowable non-Federal in-kind match contributions should also be included.</p> <p>This entry may (and often will) exceed the required match entered on Line 10j.</p> <p><b>NOTE:</b> Non-Federal funds expended for the purposes or activities of subject grant, which are allowable under all OMB Circulars, but which are not completely allowable under subject grant (due to a program specific restriction), should <b>not</b> be reported on this line item, but should be included in the quarterly progress report.</p>
10l	Recipient Share of Unliquidated Obligations	<p>Enter any obligations of non-Federal funds for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to subrecipients and subcontractors. On the final report, this line item should be zero.</p> <p>Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.</p> <p><i>Do not include any amount on Line 10l that has been reported on Line 10k. Do not include any amount on Line 10l for a future commitment of funds (e.g., entire lease, budgeted salary-costs) for which an obligation has not yet been incurred.</i></p>
10m	Total Recipient Share (sum of Lines 10k and 10l)	<p>This is an automatic calculation, which is the sum of Lines 10k and 10l.</p> <p><b>NOTE:</b> This amount may exceed the required match entered on Line 10j.</p> <p><b>HARD EDIT - Line 10m must be equal to Line 10k plus Line 10l.</b></p>
10n	Remaining Recipient Share to be Provided (Line 10j minus Line 10m)	<p>This is an automatic calculation, which is Line 10j minus Line 10m.</p> <p><i>When the match requirement identified on Line 10j has been met, or if there is no match requirement, the value on Line 10n will automatically be set to zero.</i></p> <p><b>HARD EDIT - Line 10n must be equal to Line 10j minus Line 10m</b></p> <p><b>HARD EDIT - Line 10n cannot be negative; when Line 10j and Line 10m are equal, Line 10n will automatically set to 0.</b></p>
<b>Program Income:</b>		
10o	Total Federal Program Income Earned	<p>Enter the total amount of program income earned as the result of allowable grant activity. The addition method for recording and reporting program income is required for all ETA programs/grants. For additional reference, program income is defined in the applicable program regulations and in 29 CFR 95.24 and 29 CFR 97.25.</p> <p>Either gross or net program income may be reported. If gross program income is reported, the costs for generating the income should be included</p>

FFR Number	Reporting Item	Instructions
		on Line 10e. If net program income is reported, the costs for generating the income are subtracted from the total income earned before entering the net amount on 10o.  <b>If no program income is earned, a ZERO must be entered.</b>
10p	Program Income Expended	Enter the total cumulative amount of accrued expenditures incurred against the program income earned on Line 10o.  <b>NOTE:</b> Program income is to be expended during the same grant period in which it is earned.
10q	Unexpended Program Income (Line 10o minus Line 10p)	This is an automatic calculation, which is Line 10o minus 10p.  <b>HARD EDIT - Line 10q must be equal to Line 10o minus Line 10p.</b>
<b>11. Additional Expenditure Data Required</b>		
11a	Other Federal funds expended	Enter any other Federal funds expended, by the recipient organization and any subrecipient organizations, but not by any non-subrecipient partner organizations, for the same purposes or activities of subject grant. <b>Expenditures included must be allowable costs which could otherwise have been paid for out of subject grant funds.</b>  Other Federal funds expended by any non-subrecipient partner organizations for the benefit of this grant program should be included in the quarterly progress report.  This entry should include expenditures of all Federally funded leveraged resources, whether or not such expenditures are the result of a leveraging requirement.
12	Remarks	Enter any explanations deemed necessary by the grantee or information required by DOL ETA. <b>(This section supports transactions entered on lines identified in sections 10 and 11)</b>
13a-b	Certification	The authorized official certifies accuracy of reported data by entering assigned PIN.
13c	Telephone (Area Code, Number and Extension)	The telephone number of certifying official is automatically displayed.
13d	Email Address	The email address of the certifying individual is automatically displayed.
13e	Date Report Submitted (Month, Day, Year)	The date the FR is certified/submitted to DOL/ETA is automatically displayed.
14	Agency Use Only	This section is reserved for DOL/ETA use.